

EXHIBIT B

DELPHI CORPORATION, *ET AL.*

**PROFESSIONAL SERVICES RENDERED
BY HOWARD & HOWARD ATTORNEYS, P.C.
AS INTELLECTUAL PROPERTY COUNSEL TO DEBTORS
OCTOBER 1, 2007 THROUGH JANUARY 25, 2008**

*The hourly rates increased on 12/01/07 as they do every year at this time.

ATTORNEYS

Name	Year Admitted to Practice	Law School Class	Hourly Rate	Total Interim Application Hours	Total Interim Application Compensation
Partners:					
Jess A. Bahs	1992	1992	\$265.00	14.9	\$3,948.50
Lisa S. Gretchko	1979	Dec. 1978	\$325.00	2.5	\$812.50
Samuel J. Haidle	1998	1998	\$250.00	56.9	\$14,225.00
Samuel J. Haidle			\$260.00	70.5	\$18,330.00
David M. LaPrairie	2000	1999	\$250.00	9.3	\$2,325.00
David M. LaPrairie			\$275.00	5.0	\$1,375.00
TOTAL (Partners)				159.1	\$41,016.00
Associates:					
Brian C. Andress	2007	2007	\$140.00	165.7	\$23,198.00
Brian C. Andress			\$150.00	211.5	\$31,725.00
Christopher S. Andrzejak	2005	2005	\$155.00	9.7	\$1,503.50
Matthew Binkowski	2006	2006	\$140.00	19.8	\$2,772.00
Matthew Binkowski			\$155.00	1.8	\$279.00
Trent K. English	2004	2004	\$180.00	2.0	\$360.00
Trent K. English			\$200.00	5.5	\$1,100.00
Christopher M. Frances	2007	2006	\$140.00	17.1	\$2,394.00
Lisa M. Muhleck	2006	2005	\$150.00	12.7	\$1,905.00
Lisa M. Muhleck			\$160.00	13.5	\$2,160.00
Preston H. Smirman	1996	1996	\$265.00	3.1	\$821.50
Todd A. Pleiness	2006	2006	\$150.00	13.7	\$2,055.00
TOTAL (Associates)				476.1	\$70,273.00

INTELLECTUAL PROPERTY PARAPROFESSIONALS

Name	Hourly Rate	Total Interim Application Hours	Total Interim Application Compensation
Interns:			
Accounting - D. Witzak, K. Hill	\$75.00	15.2	\$1,140.00
Julie Kapp	\$95.00	216.2	\$20,539.00
Michael J. Minna	\$75.00	63.3	\$4,747.50
Wyatt J. Istvan Mitchell	\$95.00	0.2	\$19.00
TOTAL (Paraprofessionals)		294.9	\$26,445.50

Total (Attorneys, Patent Agent and IP Paraprofessionals): 930.1 hours = \$ 137,734.50